

ATF officer, to file a monthly or semi-monthly return on ATF Form 5300.26. Every person so notified by the appropriate ATF officer shall file a return for the calendar month or semi-monthly period in which the notice is received and for each calendar month or semi-monthly period thereafter until the person has filed a final return in accordance with § 53.152 or is required to file returns on the basis of a different return period pursuant to notification as provided in paragraph (b)(2) of this section.

(2) *Change of requirement.* The appropriate ATF officer may require the taxpayer, by notice in writing, to file a quarterly or monthly return, if the taxpayer has been filing returns for a semi-monthly period, or may require the taxpayer to file a quarterly or semi-monthly return, if the taxpayer has been filing monthly returns.

(3) *Return for period change takes effect.* (i) If a taxpayer who has been filing quarterly returns receives notice to file a monthly or semi-monthly return, or a taxpayer who has been filing monthly returns receives notice to file a semi-monthly return, the first return required pursuant to the notice shall be filed for the month or semi-monthly period in which the notice is received and all months or semi-monthly periods which are not includable in an earlier period for which the taxpayer is required to file a return.

(ii) If a taxpayer who has been filing monthly or semi-monthly returns receives notice to file a quarterly return, the last month or semi-monthly period for which a return shall be filed is the last month or semi-monthly period of the calendar quarter in which the notice is received.

(iii) If a taxpayer who has been filing semi-monthly returns receives notice to file a monthly return, the last semi-monthly period for which a return shall be made is the last semi-monthly period of the month in which the notice is received.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-330, 57 FR 40325, Sept. 3, 1992; T.D. ATF-365, 60 FR 33671, June 28, 1995]

#### § 53.152 Final returns.

(a) *In general.* Any person who is required to make a return on ATF Form 5300.26 pursuant to § 53.151 and who in any return period ceases operations in respect of which the person is required to make a return on the form, shall make the return for that return period as a final return. A return made as a final return shall be marked "Final Return" by the person filing the return. A taxpayer who has only temporarily ceased to incur liability for tax required to be reported on ATF Form 5300.26 because of temporary or seasonal suspension of business or for other reasons, shall not make a final return until such operations are permanently ceased.

(b) *Statement to accompany final return.* Each final return shall have attached a statement showing the address at which the records required by the regulations in this part will be kept, the name of the person keeping the records, and, if the business of the taxpayer has been sold or otherwise transferred to another person, the name and address of that person and the date on which the sale or transfer took place. If no sale or transfer occurred or if the taxpayer does not know the name of the person to whom the business was sold or transferred, that fact should be included in the statement.

[T.D. ATF-308, 56 FR 303, Jan. 3, 1991, as amended by T.D. ATF-330, 57 FR 40325, Sept. 3, 1992. Redesignated in part by T.D. ATF-365, 60 FR 33670, June 28, 1995]

#### § 53.153 Time for filing returns.

(a) *Quarterly returns.* Each return required to be made under § 53.151(a) for a return period of one calendar quarter shall be filed on or before the last day of the first calendar month following the close of the period for which it is made. However, a return may be filed on or before the 10th day of the second calendar month following the close of the period if timely deposits under section 6302(c) of the Code and § 53.157 have been made in full payment of the taxes due for the period. For purposes of the preceding sentence, a deposit which is not required by regulations in respect of the return period may be made on or before the last day of the first calendar